

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Vol. No. 316

January 1998

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)

- 15 “Assessment Date” for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

Last date to make pension report and payment for fourth quarter of 1997 by
counties participating in Public Employees’ Retirement Fund.

- 19 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)

- 20 Last date to report and make payment of State Income Tax withheld in December
to Indiana Department of Revenue. (IC 6-3-4-8.1)

Last day that township boards meet to consider 1997 Annual Reports of township
trustees - third Tuesday after the first Monday (IC 36-6-6-9)

- 26 Make distribution of interest on congressional and cemetery funds - last Monday in
month. (IC 21-1-1-54) (IC 23-14-29-4)

- 30 File 1997 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

Last day for township trustees to file annual reports and vouchers with County
Auditor. [IC 36-6-4-12(d)]

- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and
Employees with the State Board of Accounts. (IC 5-11-13-1)

Last day to file quarterly unemployment compensation report with the Department
of Workforce Development.

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REMINDER OF ORDER OF BUSINESS
(Continued)

January - (Continued)

- 31 Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 1997 with Internal Revenue Service.

Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 1998.

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- 16 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

March

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- First day for filing applications for property tax exemptions and deductions (for taxes payable in 1999).
- 2 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)

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REMINDER OF ORDER OF BUSINESS
(Continued)

March - (Continued)

- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)

Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10)
(Second Monday in March)

- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 269 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 269 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 1998. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. It is the newspaper's decision. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience. (Pages 32-38)

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE**

Question #1: Is the mileage rate for jurors set by the council, the court, or state statute?

Answer #1: IC 33-19-1-4 sets the mileage rate for jurors at the rate paid state employees, which currently is \$.28 per mile.

Question #2: Can County Assessors pay full time employees from the Reassessment Fund in a non-reassessment year? (Saying these people work on new construction)

Answer #2: IC 6-1.1-4-28 allows salaries to be paid from the Reassessment Fund and the activity is related to the reassessment process. This would apply even in those years the reassessment is not being done.

Question #3: Who should approve the budget for community corrections? Our council would like for salaries to begin on January 1 after approval of the budget and not on July 1, the fiscal year for community corrections.

Answer #3: We would refer you to The County Bulletin, Volume 278, January 1990, page 5 for discussion on community corrections.

Question #4: Transferring tax sale surplus money to the county general fund goes from 5 years to 3 years. Effective what tax sale year?

Answer #4: The amendment to that statute, changing the time that tax sale surplus money is held from 5 years to 3 years, was effective March 1996. Therefore any tax sale prior to March 1996 will be held 5 years and any tax sales after March 1996 will be held 3 years.

Question #5: Is Victim's Assistance a federal grant?

Answer #5: Yes, and it may also contain some state money. You should contact the grantor agency when you are unsure of the makeup of grant funds.

Question #6: Is federal money received on bridges included in the A-133 audit?

Answer #6: Yes, all federal funds received by the county are included in the A-133 audit.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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Question #7: Does the Community Drug Free Fund need to be paid out by appropriations and claims process? Presently, the county's drug task force spends the fund by IC (25% for treatment, 25% for education, 25% for enforcement, and 25% for whichever). Shouldn't the county commissioners be expending the money as required and not the task force?

Answer #7: This fund could be expended either way. The disbursements would be paid after a claim is filed and approved by the Board of County Commissioners or the Board of County Commissioners could send an organization the budgeted amount for that organization to provide the service required by law. Should the Board of County Commissioners choose the second choice then a written agreement should be signed between the county and the organization.

Questions #8: If your county has double entry will they be able to electronically transfer year end reports?

Answer #8: We do not have the details yet regarding an electronically filed annual report. Our Information Technology Systems section is working on this project now and further details will be forthcoming. This will pertain to all counties not just those with double entry. The earliest this may be effective will be the 1998 Annual Report due in January 1999.

Question #9: Since 1998 is an election year, must all poll workers be run through payroll? Explain how these "employees" differ from others (i.e. State and County Tax and Social Security/Medicare)?

Answer #9: Yes, per the IRS all poll workers are to be run through payroll with a W-2 being issued. IC 6-3-4-8(d) exempts state and local income tax from being withheld from poll workers. Medicare/Social Security is exempt from being withheld by the IRS if the total paid is less than \$1,000. Therefore, a poll worker will receive the full pay, without any withholdings, with a W-2 being issued for the gross amount.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE - (Continued)**

Question #10: When a line item in the Commissioner's budget has been approved for a social service organization (such as a Humane Society), is there a statute that says when that money is to be disbursed? Twice a year (half each time), whenever a claim is submitted, whenever the auditor remembers?

Answer #10: There is no statute that defines when payment is to be made. This would be determined by the Board of County Commissioners.

Question #11: Is there any requirement that an employee be reimbursed for meals while in travel status? Example: Someone attending training but is required to pay for all of their own meals.

Answer #11: For State Board of Accounts called conferences you will receive a per diem, which is currently \$26 a day. For non-state called conferences you will be reimbursed based upon your travel policy which could say that no meals will be paid. The travel policy should be established by the Board of County Commissioners.

Question #12: Is a purchase order a contractual obligation (promise to pay)? Purpose of publication before payment? If taxpayer objects to vendor payment, can it be negated?

Answer #12: A purchase order is not a contractual obligation. However, if purchase orders are used then appropriations may be encumbered for those outstanding purchase orders. The purpose of the publication before payment is to give the taxpayer the opportunity to voice their objection to an expenditure at a Board of County Commissioner's meeting. The only way a claim may be denied for payment is by the Board of County Commissioners. If they approve the claim over the objections of the taxpayers then the claim should be paid.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE - (Continued)**

Question #13: Does the auditor or treasurer or both have any authority to remove penalties from a tax bill? What circumstances or guidelines do we use to remove penalties?

Answer #13: First of all the removal of penalty will be done in rare instances. When proper conditions exist that the penalty was put on in error, then the penalty may be removed. However, the reasons for the removal are few. Just because the taxpayer is upset or states they paid on time is not sufficient reason to remove the penalty. When penalty is to be removed that is done by a certificate or error written by the County Auditor.

Question #14: Now that the state is up to \$.28 a mile, are we required to go that high or are we now allowed to pay \$.28 or a lower amount?

Answer #14: For State Board of Accounts called meetings, IC 5-11-14-1 states that the county fiscal body shall set the rate for mileage reimbursement. For non-state called meetings, mileage reimbursement will be based upon whatever the county travel policy allows. In all travel situations now, the county decides their rate of reimbursement. You are no longer tied to the state rate.

Question #15: During the discussion on the petition and remonstrance process, you stated that if the form was notarized before the date of one of the signatures, the form must be thrown out. Are you saying that all of the signatures on that counterpart are thrown out or just the one signed after the date of notarization?

Answer #15: All signatures on the counterpart signed after the date of notarization would be thrown out. This means anywhere from 1 to 25 signatures might be removed. If the carrier gets the verifying affidavit notarized prior to going out and getting signatures then the whole counterpart would be thrown out.

Question #16: We cut off excise after the September registrations received in October. We are set up that September ends our six months - if we have to include October it will put seven months into this settlement and throw off the miscellaneous revenue for all units. When do we cut off excise tax?

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Answer #16: It is your decision when you cut off excise tax for settlement purposes. October was just used in the example given.

Question #17: What is cut off date for excise and lottery for settlement purposes?

Answer #17: See answer #16.

Question #18: Please address reimbursements such as insurance claim proceeds, FEMA reimbursements, contributions to a project by other units of government. Do these funds go back into appropriations from which the repairs, emergency expenses, or project came from? Example: we installed a radio repeater system for the sheriff. The town police departments agreed to help pay for it. Does their money go back into the appropriation or into miscellaneous revenue and then an additional appropriation by the council?

Answer #18: Insurance proceeds should be quietused to the fund which paid the repair and may be posted back to that appropriation. FEMA reimbursements and contributions should be quietused to the appropriate fund but not posted to an appropriation. They must go to the County Council for an additional appropriation. In the example used, the town's share would be quietused as miscellaneous revenue to the general fund, assuming that is where the equipment was purchased, not posted to the appropriation and the County Council would have to do an additional appropriation.

Question #19: How should insurance recovery money be handled?

Answer #19: See Answer #18.

Question #20: What is the appropriate procedure to transfer from old Reassessment Fund to the new?

Answer #20: When all expenses of the 1996 reassessment have been paid then close the old fund and transfer the remaining balance to the new Reassessment Fund.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE - (Continued)**

Question #21: If an employee works full-time in one office or department and then is asked to help above the 37 ½ or 40 hour work week in another department performing the same job function, what or who determines the second job hourly rate and must they get paid time and one half since it would be over the FSLA work week?

Answer #21: All rates of pay, unless specifically authorized by state statute, are to be set by the County Council. It would appear, because they are performing the same job function, that they would be entitled to time and one half. But this is a question that should be addressed to FSLA and the county attorney as it relates to the county personnel policy for overtime. Just a reminder, when an employee is performing two jobs, separate time records must be kept for each job.

Question #22: In the remonstrance process, is the 15 days calendar days or business days? Do holidays count in the number of days?

Answer #22: IC 6-1.1-20-3.2(4) states, "The county auditor must file a certificate and the petition and remonstrance with the body of the political subdivision charged with issuing bonds or entering into leases within fifteen (15) business days...." Therefore, holidays would not be included in the number of days.

Question #23: What is the position of the auditor when claims are presented to be paid when the department knows there is no money to pay the claim? If the commissioners approve the claim, are they then responsible? Who would be written up for these situations?

Answer #23: IC 36-2-6-12 states a warrant may be drawn on the county treasury only if there is money in the county treasury. IC 36-2-9-14 states that a warrant may be drawn on a county treasury only if the county fiscal body has made an appropriation. Knowingly violating either statute is a Class A misdemeanor. If you receive a claim from a department head and there is no appropriation to pay the claim then you should return it to the department head and tell them they will need to get an additional

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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appropriation or transfer existing appropriations. If you have notified the Board of County Commissioners that a claim shouldn't be paid because there is no money in the fund or not a sufficient appropriation and they approve the payment then the County Commissioners will be written up. If you do not notify the Board of County Commissioners, the County Auditor would be written up.

Question #24: Would a township assessor be allowed to collect money for copies, etc., then pay for miscellaneous labor within the office from this collection before turning money into the county?

Answer #24: Absolutely not! There are multiple violations of both Federal and Indiana Law with this method. All receipts must be deposited intact and accounted for on the records of the county. All payments made by the county for any reason must be by check. Finally, payments for labor must be reported to the IRS on a W-2. Should you know this is happening, please contact the State Board of Accounts so we can investigate it during the next audit.

Question #25: The county has an economic development department. It has a budget within County General and as such is funded through County General. Sometimes this department receives a donation from a utility or such. Our office records this donation in its revenue which funds County General. This has been done for at least eight or nine years. Now the commissioners want all these donations brought up and put in its own fund. This was "dropped" on me without asking if this was even possible. The way the ordinance reads is "retroactive to when first donations were received." These donations were used in previous years in figuring the levy. How can I tell the commissioners that this cannot be done? No ordinance was written until October 20, 1997. If it does have its own fund - does payment out of it have to be by appropriation?

Answer #25: It would be very difficult if not impossible to go back nine years to determine donations. If the ordinance was not approved until October, 1997 then the donations from that point forward should be receipted to the new fund. If the donations are restricted then no appropriation is necessary, but if the donations are unrestricted then the fund must be appropriated.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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Question #26: We don't do title work on our tax sale properties. Should we? Also, is it law that we have to look up mortgage companies and notify them? I called several counties, some do and some don't.

Answer #26: It is an administrative decision you and the County Treasurer must make as to whether you want to do the title work on tax sale property. If the mortgage company makes a request then you should notify them.

Question #27: Our clerk received two bad child support checks. He then presented our office with a claim to pay the clerk for these bad checks. He stated that the law says he is to be reimbursed. How does the auditor do this and where do we take the cash out of?

Answer #27: IC 33-17-1-4(d) addresses the procedure when a Clerk receives a bad child support check. The Clerk shall notify the County Prosecutor and fill out County Form 46SG. They then file a claim with the County Auditor to cover the bad checks from the support fees collected and remitted to the County Auditor. The check would be payable to the Clerk out of the General Fund without appropriation. If the County Prosecutor recovers the bad checks from the issuer, the County General Fund would then be reimbursed.

Question #28: What is the difference between a resolution and an ordinance?

Answer #28: You should consult your county attorney for the legal differences. A resolution is an administrative decision or position taken by the governing body, whereas, an ordinance is the form of local law and may contain a penalty clause.

Question #29: Is there a procedure to follow at year-end for requesting bids on county liability insurance? We have used the same agent for years, but this year, two different companies have inquired about "submitting bids."

Answer #29: Insurance coverage is a professional service, therefore, no bids are necessary. Services are not a part of the Public Purchases Law in IC 36-1-9. We do, however, encourage counties to get quotes from various providers to maximize their tax dollars.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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Question #30: Is there anyway to get part of our total monies on deposit back into the cash balance of the county general fund? Not just the interest, but actual principal invested.

Answer #30: County General Fund cash balance was not diminished by total monies on deposit. The fund balance of the County General Fund as shown on the County Auditor's fund ledger is the cash balance of the fund. No cash was taken out of the County General Fund in a total monies on deposit investment.

Question #31: Our county has a small balance of excise/lottery monies remaining from the 1980's lottery which are not allocated to our local units. How do we allocate these funds in order to distribute the monies?

Answer #31: Clear out this balance by prorating the money to the taxing units.

Question #32: Can grant reimbursements be put back to the line item paid from? I know quietus would be fund 99 general receipts, but then can it go into appropriation in order to keep line out of the red.

Answer #32: No, very few revenues besides insurance proceeds or refunds should go to the appropriation.

Question #33: If an auditor is asked by the commissioners to fund local road and streets projects without the county council's approval, what can be the penalty as it comes from the State Board of Accounts?

Answer #33: IC 5-11-10-1 states that an official does not incur personal liability for disbursements for which funds are appropriated. IC 5-11-10-3 states that a person who violates IC 5-11-10-1 commits a Class D felony. We would hope the County Commissioners would not put the County Auditor in a position that is contrary to Indiana Law. On the other hand, the State Board of Accounts would not hesitate to write the Board of County Commissioners up and would actively pursue prosecution by the County Prosecutor.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE - (Continued)**

Question #34: What is the statute for processing and paying invoices or claims?

Answer #34: IC 5-11-10

Question #35: Person buys property in tax sale and then doesn't want property. The 25% penalty should go into what account?

Answer #35: IC 6-1.1-24-8 states that amounts collected under this chapter goes to the State Common School Fund.

Question #36: If a purchaser decides he does not want a property after auction, but before he pays, do we let him out of his bid or can we require him to pay and keep 25%?

Answer #36: IC 6-1.1-24-8 requires the County Prosecutor to initiate an action in the name of the state to recover the 25% penalty, which when collected, goes to the State Common School Fund.

Question #37: Is liquor an acceptable expense out of a promotional appropriation line?

Answer #37: No, this is considered a personal expense. Our audit guidelines address personal expenses on page 17-3 of the County Auditor's Manual.

Question #38: Why does the auditor have to check if the taxes are paid before the transfer of a deed? Why can't the treasurer?

Answer #38: IC 6-1.1-5-5.5 requires the County Auditor to do this.

Question #39: Is the auditor's office required to check the tax roll to make sure the taxes on a parcel have been paid before we split off a part of the parcel to a new owner? If so, must they pay the entire year's taxes?

Answer #39: IC 6-1.1-5-5.5 says that before the County Auditor may transfer real property that is created after the person became owner of the real property and is created either from a larger previously existing parcel or a combination of previously existing smaller parcels on the last assessment list or apportion the assessed value of the real property among the owners, the owner must pay or otherwise satisfy all property taxes that are due and owing and for which the due date has passed as of the date of transfer.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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Question #40: Our city-clerk treasurer came back from their affiliate meeting with concerns about the County Council establishing mileage for their attendance to state called meetings. Do you know anything about this? Is this correct?

Answer #40: Yes, this is correct in accordance with IC 5-11-14-1. We believe this was an oversight of the legislature but until corrected the County Council is to set the mileage reimbursement rate for all officials of all governmental units who are required to attend a state called meeting.

Question #41: We have a federal grant fund with a little amount left. The grant was closed in 1995 and final audit's over. What do we do with this money-put in County General?

Answer #41: Check the grant agreement and with the funding agency to see if there is any requirement of what to do with the remaining funds. If there are no requirements then follow the dormant fund guideline in the "County Bulletin", volume 305, page 11, dated October 1995.

Question #42: We were just audited and were told we are to run these grant funds in the red. We've always waited for a draw down before we wrote a check. They tell us we should never have a balance in the fund. Do you agree, and if so, this is opposite of what we've been told - never run a fund in the red?

Answer #42: Federal grants can be different from grant to grant. It may be a reimbursable type grant which means you will spend cash up front and then be reimbursed which causes that fund to be in the red till the federal reimbursement is received. We will not take an audit exception to reimbursable grant funds being in the red. The other grant type you may receive is the type where you get the money up front and then spend it. This type of grant should not go into the red. Also be aware that on most draw down grants that you cannot hold that money prior to spending it beyond three days. Make sure you check your grant agreement.

Question #43: What if a federal grant doesn't run through our office? Ex: INDOT awarded federal funded project that was 80/20. We sent our 20% to INDOT - no monies shown on our books - do we have to keep track?

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Answer #43: No, this is not a grant to the county. State is the recipient of the federal funds and would be accounted and reported with the state.

Question #44: Does the State Board have a listing for each county (state and federal grants) individually listing each grant from the last audit?

Answer #44: No. That is the challenge you face as you keep track of your federal grants. There is no central location or data base you can go to get this information. This will mainly have to come from the department who is receiving the grant. Remember that a good number of the state warrants you receive are federal funds. Review your State Board of Accounts audit report, which contains a federal grant schedule, for a listing of federal funds you had last year.

Question #45: What is the difference between a grant and just federal funding?

Answer #45: Nothing that we are aware of. These transactions may be called many things but the bottom line is that if they are federal dollars they must be listed and shown on the grant schedule in the county's audit report.

Question #46: Since a clerk has a filing fee of \$100, when we file the tax sale list for entry in the judgment docket, does each property owner on the list owe the \$100, since it is a judgment against the person, or is there a method of dividing the fee equally among all property owners on the list? Clerk only assigns one cause number for the entire tax sale list, and we have (the clerk has) required each person to pay the filing fee before the judgment against that person is listed as satisfied.

Answer #46: The Clerk should not be charging the filing fee as the filing of the judgment is by the County Auditor and the County Treasurer and the Clerk should not charge the filing fee to other governmental units. This is not a fee that is to be added to tax sale property under IC 6-1.1-24.

Question #47: Is there an actual "Application" form to use for judgement and order for tax sale?

Answer #47: IC 6-1.1-24-4.7(d) shows the format for the judgement and the order for sale.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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Question #48: If a parcel is sold (ex. sold at sheriff's sale) after tax sale list has been published, but before tax sale takes place, remains on list, is the certificate still to be issued in the property holder's name that was published in the paper, or the new owners name at date of sale?

Answer #48: The property should not have been sold at the tax sale since it had been sold in a sheriff's sale and the taxes paid at that time. If the property went through the tax sale, it should be ruled invalid and the purchaser refunded his purchase money plus 6% interest. All parties in the county that sell property should communicate with each other to help prevent this sort of transaction from occurring.

Question #49: After one year has expired on certificate of tax sale, but purchaser has done nothing as part of tax sale process required, other than pay subsequent taxes (therefore property is not delinquent) at what point does purchaser no longer have an interest and should his name be removed from the tax bill?

Answer #49: IC 6-1.1-25-7 states that the deadline for execution of a deed is two years after the date of the sale. IC 6-1.1-25-4.6 also details what the judge shall order in regards to any penalty or refund of the purchase price.

Question #50: What taxes are to be paid to allow a transfer of property?

Answer #50: Again, regarding splits and combinations, IC 6-1.1-5-5.5 states all taxes due and owing and for which the due date has passed must be paid.

Question #51: We have been asked several times if a township clerk has to live in the township. We know the trustee has to but is it a requirement the clerk must? What about the poor relief clerk, investigator or part-time clerk?

Answer #51: Any employee that is a sworn in deputy must meet the same requirements as the elected official, which means they would be required to live in the township. If they are not a sworn in deputy they would not be required to reside within the township.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
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Question #52: The checks that I receive from the Department of Corrections for inmates at our jail - What fund do those go in? I have been putting them in the extradition fund and was told by our State Board of Accounts' representative that they should go in the general fund.

Answer #52: Department of Corrections payments for housing of inmates should be quietused into the County General Fund. This is a reimbursement to the county for costs incurred in housing state inmates and because the jail costs are paid from the County General Fund then reimbursement goes to the County General Fund.

Question #53: Can we pay sales tax and late fees out of the Prosecutor's Title IVD fund? Our prosecutor seems to think we can.

Answer #53: Sales tax should never be paid as the county is tax-exempt. Late fees should be kept to an absolute minimum by timely filing and payment of claims.

Question #54: Can a person be a member of the council and also an employee (deputy) in the recorder's office?

Answer #54: No, assuming the deputy is a sworn in position. This would be serving in two lucrative offices which is prohibited by law. A member of the County Council and a sworn in deputy of the County Recorder have both been ruled to be lucrative by the Indiana Attorney General.

Question #55: Could a person be a member of the county council and be a member of the school board?

Answer #55: No, as stated in answer #54, you cannot hold two lucrative positions and the County Council and school board have both been ruled lucrative by the Indiana Attorney General.

Question #56: The Escheat Law states unclaimed money must be sent to the State. Does this refer to tax refunds and jury payments? If we must send these types of unclaimed payments to the State, how and where do we send them?

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE - (Continued)**

Answer #56: Excess tax refunds not collected by a taxpayer are to be transferred to the County General Fund after three years. For jury payments, the check should be voided after two years and receipted back into the fund which the check was written. The juror would then have to file a new claim for payment within the statute of limitations.

Question #57: Auditors need a more complete retention schedule, including items that are not addressed in the current county financial retention (COGRFIN) schedule adopted by each county commission of public records. What can be done?

Answer #57: The COGRFIN was not intended to be all inclusive, but a guide to help county officials destroy common records to all counties. If an item you want to destroy is not on the COGRFIN then you must go through the procedure of presenting it to the local records commission as you have done in the past.

Question #58: Are all county auditors required to attend the auditor's conference? If so, what happens if you do not attend? I almost ended up on jury duty two days before the conference.

Answer #58: IC 5-11-14-1 requires the State Board of Accounts to annually call a conference of County Auditors. Although we cannot force you to come, we feel it is an obligation of the elected officials and their deputies to attend as a part of the duties of their office as elected by the citizens. These meetings provide information regarding your office and can, therefore, help prevent you from receiving an audit comment in your audit report.

Question #59: How long does an employee have to reside in a political area before he or she can be deputized - immediately upon establishing residency, six months, or 12 months?

Answer #59: A deputy is a holder of an office and must have the same qualifications as required of the County Auditor. Article 6, Section 4 of the Indiana Constitution states that no person shall be elected or appointed as a County Auditor who has not been an inhabitant of the county during one year next proceeding appointment.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL
CONFERENCE - (Continued)**

Question #60: In light of the upcoming GIS system, a lot of information will be duplicated on the computer and the county transfer books. What exactly does the law say about transfer books? Transfer books cannot be destroyed because of record purposes. But is there a way they can be printed in a more up-to-date fashion instead of only at reassessment?

Answer #60: IC 6-1.1-5-4 states the County Auditor shall keep a transfer book, arranged by township, cities, and towns. In the transfer book he shall enter a description, for the purpose of taxation, of land that is conveyed by deed or partition, the date of conveyance, the names of the parties, and the post office address of the grantee. If you can comply with this provision using data processing then you need to get these forms or reports approved through our office.

Question #61: Who releases the tax lien judgments? Also how and when?

Answer #61: County Auditor would petition the court which originally entered the judgment for the release of the tax lien upon payment in full of taxes, penalties, etc. This may be done at anytime the lien needs to be released.

Question #62: When the drainage board certifies us a ditch, for example in October, can we bill with spring billing or do we have to do it immediately?

Answer #62: IC 36-9-27-86 allows it to be done either way. The County Auditor has 30 days to deliver a copy of the ditch duplicate to the County Treasurer. The County Treasurer shall either mail within 15 days or with the next tax statement.

Question #63: When we receive the initial petition to request a remonstrance do we have to continue certifying names after we reach the 250 mark? We had almost 3,000 signatures to certify and certified them all.

Answer #63: The attorneys and bond council has indicated to us that all signatures should be counted.

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ENCUMBERED APPROPRIATIONS

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered may be carried forward. All appropriations not lawfully encumbered by contract or purchase order revert at the close of the year.

STATE ELECTION DIVISION INSTRUCTIONAL MEETING

The Clerk of the Circuit Court is required by IC 3-6-4.2-14 to attend a meeting called by the State Election Division to instruct county election boards and the board of registration on their duties under the election laws. The meeting must be called before the primary election in years in which a primary election is held. The instructional meeting may not last more than two (2) days.

Each member of a county election board or board of registration is entitled to receive a:

- (1) per diem of twenty-four dollars (\$24) for attending the instructional meeting;
- (2) mileage allowance at the state rate for the distance necessarily traveled in going and returning from the place of the instructional meeting; and
- (3) reimbursement for the payment of the instructional meeting registration fee from the county general fund without appropriation.

The Clerk of the Circuit Court as an ex-officio member of the county election board, would be entitled to these reimbursements.

SETTLEMENT OF FALL TAXES COLLECTED BEFORE MAY 10

IC 5-13-6-3 requires all taxes collected by the County Treasurer to be deposited in one (1) fund in the several depositories selected for the deposit of county funds and remain in the depositories until distributed in the following semiannual distribution made by the County Auditor. The County Treasurer shall make settlement with the County Auditor semiannually for the amount of taxes and special assessments which the County Treasurer has collected (IC 6-1.1-27-2). Therefore, if both the Spring and Fall installments are collected before May 10, both installments must be part of June settlement.

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DEPOSITS OF PUBLIC FUNDS

IC 5-13-6-1(c) requires public funds to be deposited in the same form in which they were received. The following guidelines are recommended for compliance with this section of the law:

- (1) The cashing of employee payroll checks and employee personal checks should be prohibited.
- (2) Checks received in the mail in amounts which are over the amounts due a county for taxes and special assessments shall be applied to the amount of taxes and special assessments due and the remainder applied to the Surplus Tax Fund in accordance with IC 6-1.1-26-6.
- (3) Each County Treasurer should establish his/her own policy on receiving overpayments for taxes in the form of checks or money orders paid in person by taxpayers. If checks are made out in error for minimal amounts over the tax liability, change could be given back to the taxpayer for difference. However, we do not recommend making change for taxpayers whose checks are in excess of the taxes due by large amounts.
- (4) Each County Treasurer should establish his/her own policy on whether or not they accept checks for deposit which are made payable to other county departments. For example, checks made payable to the County Health Department.
- (5) Overpayments from companies who act as escrow agents for taxpayers shall be deposited in the Surplus Tax Fund in accordance with IC 6-1.1-26-6. If it is not practicable to identify the individual components of the amount overpaid by parcel number before the next settlement of taxes, the entire amount could be carried on line 53 of the Treasurer's Daily Balance of Cash and Depositories, County Form No. 47, until such time as the individual components can be applied by taxpayer and taxing district. Refunds cannot be made until after the overpayments are recorded in the Surplus Tax Fund Ledger and turned over to the County Auditor. As stated in prior articles in this publication, the Surplus Tax Fund Ledger may be turned over to the County Auditor at any time other than at each semiannual settlement.
- (6) Tax payments received in the mail for which there is no record of a tax liability in a county should be returned to the party making the erroneous payment.

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SEWER LIENS - PENALTIES AFTER CERTIFICATION - SETTLEMENT

IC 36-9-23-33(i) states that if a delinquent fee, penalty, service charge, recording fee, and certification fee are not paid, they shall be collected by the County Treasurer in the same way that delinquent property taxes are collected. Therefore, such charges, if not paid, should be assessed a ten percent (10%) penalty in the same manner as delinquent real or personal property taxes.

At the time of each semiannual tax settlement, the County Treasurer shall certify to the County Auditor all fees, charges, and penalties that have been collected. The County Auditor shall deduct the service charges and certification fees collected by the County Treasurer and pay over to the officer the remaining fees and penalties due the municipality, including any penalties mentioned in the previous paragraph. The County Treasurer shall retain the service charges and certification fees that have been collected, and shall deposit them in the County General Fund.

TELEPHONE FEES AT THE COUNTY JAIL

IC 36-8-10-21 allows the County Sheriff to establish a commissary fund for the sale of merchandise to inmates. If the county jail has pay telephones, which pays a long distance commission to the county, and those telephones are in an area of the jail used exclusively by inmates, then we would not take an audit exception to those commissions being deposited in the Commissary Fund.

However, if the telephones are in an area of the jail which are accessible to the public, then the commission for long distance calls shall be deposited in the County General Fund and would require an additional appropriation for expenditure of this revenue.

STATE DEPARTMENT OF CORRECTIONS HOUSING REIMBURSEMENTS

Counties receive from the State Department of Corrections a reimbursement for housing state prisoners at county jails. This is a reimbursement of the costs incurred by the county, therefore, since the costs of the jail are paid from the County General Fund the reimbursement received from the state should be deposited in the County General Fund and not posted to an appropriation line item. An additional appropriation would be required for this revenue.

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STATE DEPARTMENT OF CORRECTIONS HOUSING REIMBURSEMENTS -
(Continued)

If the Board of County Commissioners pass a Home Rule ordinance allowing these reimbursements to be placed in a specific fund, we would not take an audit exception to this ordinance. The ordinance should be specific as to what fund these reimbursements shall be deposited, what purposes this fund may be spent for, and whether appropriation of the County Council is required. Under no circumstances should this reimbursement be deposited in the Commissary Fund or a separate bank account maintained by the County Sheriff.

BUDGET TRANSFERS

IC 6-1.1-18-6 states the following, "The proper officers of a political subdivision may transfer money from one major budget classification to another within a department or office if: 1) they determine the transfer is necessary; 2) the transfer does not require the expenditure of more money than the total amount set out in the budget as finally determined by this article; 3) the transfer is made at a regular meeting and by proper ordinance or resolution; and 4) the transfer is certified to the county auditor. A transfer may be made under this section without notice and without the approval of the state board of tax commissioners."

This statute is addressing transfers from one major classification to another major classification within a department. For example, a transfer in the County Auditor's budget from a 300 account to a 200 account. No transfers are allowed from one department to another, i.e. from the County Auditor's budget to the County Treasurer's budget. To do this would require a budget reduction in one department and an additional appropriation to the other department by the County Council. Transfers within a major in a department may be made without County Council action unless your local policy is for all transfers to go before the County Council. (i.e. from a 200 account to another 200 account within the County Auditor's budget)

CORRECTION FROM A PREVIOUS COUNTY BULLETIN

County Bulletin Volume 315, October 1997, contained an omission. On page 14, question #28 was inadvertently omitted. The question was, "Does the auditor have to serve on the board of finance?" The answer as shown in the bulletin is no, the County Auditor is not a member of the board of finance.

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CLARIFICATION FROM A PREVIOUS COUNTY BULLETIN

Answer #6 on page 20 of the October 1997 County Bulletin stated that you should contact the Auditor of State's office to see if there was a form to use when submitting forfeited bonds. There is no special form. Forfeited bonds should be turned over to the County Auditor and placed in the Fines and Forfeitures Fund. The County Auditor will then remit this to the Auditor of State to be placed in Common School Fund at the state.

DATA COLLECTION FORM

As reported to the County Auditors at the fall conference, all units of government receiving federal funds must complete a data collection form. Shortly after the conference that form became official and the Bureau of Census began sending them out. You should have received this form by now. It is Form SF-SAC, Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations. Please keep this form on file and as our Field Examiners begin doing the county audits they will be requesting them. As mentioned, the county, as auditee, will be required to complete a portion of the form and the State Board of Accounts, as auditor, will be required to fill out the rest of the form. Do not mail this form to the Single Audit Clearinghouse in Jeffersonville at this time.

IDEM REQUESTS INPUT ON UNDERGROUND STORAGE TANK FINANCIAL ASSURANCE RULES

Per IC 13-23-1-2, the Indiana Department of Environmental Management (IDEM) is amending the underground storage tank rules at 329 IAC 9 to comply with the federal regulations at 40 CFR 280. These draft amendments tentatively will be published in the January 1, 1998 issue of the Indiana Register for public review and comment. Local governments are encouraged to submit comments during this formal comment period.

The underground storage tank rules apply to all owners and operators of underground storage tank (UST) systems with underground storage tanks as defined under IC 13-11-2-241. Certain UST systems as defined under 40 CFR 280.10 and 40 CFR 280.90 are excluded from all or part of the underground storage tank regulations.

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IDEM REQUESTS INPUT ON UNDERGROUND STORAGE TANK FINANCIAL ASSURANCE RULES - (Continued)

A portion of the new draft rules at 329 IAC 9-8 pertain to financial responsibility. Owners or operators of petroleum UST systems as defined under 40 CFR 280.12 must demonstrate financial responsibility to take corrective action and to compensate third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum underground storage tanks in a per occurrence amount of at least \$1,000,000. Owners or operators must demonstrate financial responsibility in at least the following annual aggregate amounts:

- (1) For owners or operators of 1-100 tanks, \$1,000,000.
- (2) For owners or operators of 101 or more tanks, \$2,000,000.

Owners or operators must choose from one or a combination of the following mechanisms to demonstrate financial responsibility in the amount as stated above:

- (1) Financial test of self-assurance.
- (2) Guarantee with standby trust fund.
- (3) Insurance or risk retention group coverage.
- (4) Surety bond with standby trust fund.
- (5) Letter of credit with standby trust fund.
- (6) Trust fund.
- (7) Local government bond rating test.
- (8) Local government financial test.
- (9)(a) Local government guarantee with standby trust made by a local government.
- (9)(b) Local government guarantee without standby trust made by a local government.
- (10) Local government fund.
- (11) Excess liability trust fund.

Mechanisms (1) through (10) closely reflect the federal language under 40 CFR 280 Subpart H. The excess liability trust fund is found under existing rules at 328 IAC 1.

IDEM believes that owners or operators of petroleum underground storage tanks that are eligible under 328 IAC 1 use the excess liability trust fund as the mechanism to demonstrate financial responsibility. However, this fund does not fully fund the financial responsibility obligation because there is a deductible required by IC 13-23-8-3. IDEM proposes in the new draft amendments that owners or operators of 12 or fewer tanks demonstrate the ability to pay the applicable deductible and that owners or operator of more than 12 tanks demonstrate the ability to pay 2 times the applicable deductible.

IDEM REQUESTS INPUT ON UNDERGROUND STORAGE TANK FINANCIAL ASSURANCE RULES - (Continued)

As a part of the new financial responsibility rule, IDEM has developed new draft amendments under 329 IAC 9-8-11 to address the deductible. IDEM has attempted to provide mechanisms that are consistent with the federal mechanisms under 40 CFR 280 Subpart H, that are valid, and that are appropriate. Also, IDEM must get U.S. Environmental Protection Agency approval for these mechanisms.

The following is a list of the new draft mechanisms that owners or operators must choose from to demonstrate financial responsibility for the deductible:

- (1) Financial test of self-assurance.
- (2) Guarantee with standby trust fund.
- (3) Insurance or risk retention group coverage.
- (4) Surety bond with standby trust fund.
- (5) Letter of credit with standby trust fund.
- (6) Trust fund.
- (7) Certificate of deposit
- (8) Local government bond rating test.
- (9) Local government financial test
- (10)(a) Local government guarantee with standby trust made by a local government.
- (10)(b) Local government guarantee without standby trust made by a local government.
- (11) Local government fund.

IDEM particularly requests comments from local governments on options (8) through (11). These are located under 329 IAC 9-8-11 in the new draft amendments. Local governments are also encouraged to comment on other parts of the financial responsibility rules. Comments must be postmarked by February 2, 1998 and be mailed to Ms. Elaine Roemer at the following address. Local governments that are interested in receiving a copy and commenting on the new draft amendments under 329 IAC 9-8 should contact Ms. Roemer by calling 317-232-8883 or 1-800-451-6027 (in Indiana) or by writing to her at the following address:

Regulatory Development Section
Office of Solid and Hazardous Waste Management
Indiana Department of Environmental Management
P.O. Box 6015
Indianapolis, IN 46206-6015

Local governments may also wait until the January 1, 1998 issue of the Indiana Register is available and submit comments during the formal comment period on the financial assurance rules and other underground storage tank rules. Comments that are submitted as part of the formal comment period must be submitted to the person indicated in the Indiana Register and by the deadline indicated in the Indiana Register.

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UNCLAIMED PROPERTY

Periodically, county officials may receive a telephone call or a letter from companies claiming to be able to help the county recover monies they have coming to them. Of course, the company charges a finder fee. There is nothing illegal about hiring these companies but be aware that the service you are receiving is not anymore than you could do on your own, thus saving the county the finder fee. Most of the monies that are out there waiting for you to claim are unclaimed property. The reasons they exist can vary but the information is available to you from the same sources these companies use. Most of these unclaimed properties are being held by the State Attorney General. You may contact the Unclaimed Property section of the Attorney General's office or they are also listed on the Internet. A little work from you could reap a reward for the county as you claim what is legally the county's.

ELECTRONIC FUNDS TRANSFER OF STATE AND COUNTY TAXES

County Auditors should have received a notice from the Indiana Department of Revenue regarding electronic funds transfer of state and county taxes.

Beginning January 1, 1998, you may be required to remit certain state and county taxes by electronic funds transfer. Different taxes have different thresholds which determines whether electronic funds transfer is required. These thresholds are as follows:

State and County Withholding Tax - If the average monthly payment exceeds \$10,000.

Gross Income Tax on the Sale of Real Estate - If the taxes due for preceding year exceeded \$120,000.

If you did not receive this notice, are unsure whether this applies to your county, or need specific information regarding this new requirement then contact the Indiana Department of Revenue at (317)232-5000.

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COMPENSATORY TIME - FAIR LABOR STANDARDS ACT

The following article was contributed by the Indianapolis Office of the Wage and Hour Division of the United States Department of Labor.

Use of Compensatory Time Off Under the Fair Labor Standards Act

The Fair Labor Standards Act (FLSA) is a federal law that sets standards for minimum wage, overtime, and child labor. Under Sec. 7(o), public sector employers may provide compensatory time off in lieu of monetary overtime compensation. The compensatory time off must be at the rate of not less than 1 and ½ hours for each overtime hour worked.

As a condition for use of compensatory time off in lieu of overtime payment in cash, an agreement of understanding must be reached prior to performance of the work. Such an agreement may involve a collective bargaining agreement, a memorandum of understanding, or any other type of agreement between the public agency and the employees' representative. (If the employees do not have a representative, then the agreement must be between the public agency and the individual employee.) The agreement may contain provisions that address the preservation, use, or cashing out of compensatory time, as long as they are consistent with Sec.7(o).

As an example, if an agreement specifically provides that an employee must use accrued compensatory time prior to the use of vacation leave, then this policy would be within the FLSA, assuming that employees have knowingly and voluntarily agreed to such a provision freely and without coercion or pressure. On the other hand, if the compensatory agreement did not specifically address that issue, then the employer could not require an employee to take their accrued compensatory time prior to vacation leave.

Here's a different type of example: An agreement states that requests for compensatory time off have to be submitted with adequate advance notice and that management will approve them based on scheduling needs, allowing only one employee off per shift. Sec. 7(o)(5) of FLSA says that requests for use of compensatory time off will be permitted within a "reasonable period", if such use does not "unduly disrupt" the operations of the agency. In this example, the agreement would be inconsistent with the FLSA since it would allow for the denial of a request for reasons other than unduly disrupting the operations of the agency.

Remember, there are ceilings on how much FLSA compensatory time off an employee may accumulate:

480 hours of compensatory time off (representing 320 overtime hours work) for employees engaged in public safety, emergency response, or seasonal activity

240 hours of compensatory time off (representing 160 overtime hours worked) for all other employees

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COMPENSATORY TIME - FAIR LABOR STANDARDS ACT - (Continued)

When employees reach these ceilings, any additional overtime that is worked must be paid. FLSA compensatory time off stays on the books until the employee uses the time or until it is paid out. Employees cannot “use or lose” compensatory time off.

For answers to other questions on the Fair Labor Standards Act or the Family and Medical Leave Act, contact your nearest U.S. Dept. Of Labor, Wage & Hour office: Indianapolis: 317/226-6801; South Bend: 219/236-8331.

ELECTED OFFICIALS - LEAVE POLICY

We have received questions concerning the authority (or need) for elected officials to be included in the counties’ vacation leave, sick leave, death leave, or other leave policy.

We have not taken audit exception to an elected official’s compensation as long as the office to which the official was elected performs the duties and responsibilities of the office. Whether the elected official personally does the work, whether the elected official personally maintains office hours, or whether the elected official shows up at the office are matters to be determined locally. Keep in mind our audit position relates only to elected officials. We recommend the county attorney provide specific written guidance that conflicts do not exist with IC 35-44-2-4, the Ghost Employee Statute.

In those few instances where elected officials choose to be included in such employee benefit policy (and were included in the authorizing resolution), the officials must maintain proper attendance records (the same as all other county employees) which shall clearly disclose days worked, days missed, type of leave taken, etc. We are of the audit position the requirement for keeping proper attendance records would require the decision not be made just prior to the close of the official’s term.

A county is authorized to “grant vacation with pay, sick leave, paid holidays, and other similar benefits by ordinance” (resolution) to “employees of the political subdivision” pursuant to IC 5-10-6-1. The term “employees” is not defined.

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TEMPORARY LOANS

IC 36-1-8-4(a) provides that the fiscal body of a political subdivision may, by ordinance or resolution, permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund of the political subdivision if all these conditions are met:

- (1) It must be necessary to borrow money to enhance the fund that is in need of money for cash flow purposes.
- (2) There must be sufficient money on deposit to the credit of the other fund that can be temporarily transferred.
- (3) Except as provided in IC 36-1-8-4(b), the prescribed period must end during the budget year of the year in which the transfer occurs.
- (4) The amount transferred must be returned to the other fund at the end of the prescribed period.
- (5) Only revenues derived from the levying and collection of property taxes or special taxes or from operation of the political subdivision may be included in the amount transferred.

IC 36-1-8-4(b) provides that if the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer, the prescribed period may be extended for not more than six (6) months beyond that budget year of the year in which the transfer occurs if the fiscal body does the following:

- (1) Passes an ordinance or a resolution that contains the following:
 - (A) A statement that the fiscal body has determined that an emergency exists.
 - (B) A brief description of the grounds for the emergency.
 - (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs.
- (2) Immediately forwards the ordinance or resolution to the State Board of Accounts and the State Board of Tax Commissioners.

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STATE MATCHING GRANTS

If a political subdivision receives state grant money requiring local matching money, the political subdivision shall create a special fund and deposit the grant money and matching money into the special fund. The money in the fund may be used only for the purposes of the grant.

If a political subdivision completes the project for which the state grant money was provided and money remains in the fund:

- (1) the political subdivision shall transfer the state's share of the remaining money to the Treasurer of State for deposit in the fund from which the grant was made; and
- (2) the political subdivision's pro rata share of the remaining money reverts to the political subdivision's general fund. (IC 36-1-8-12)

NEW HIRES

The Department of Workforce Development should be contracted for all questions concerning the "Personal Responsibility and Work Opportunity Reconciliation Act of 1996" and requirements that all employees must file a "new hire report" for each "newly hired" employee. Please consult the "New Hire Program Help Line" at 1-800-437-9136 or www.dwd.state.in.US.

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RATES for LEGAL ADVERTISING

Effective January 1, 1998

The following rates, effective January 1, 1998, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.234	0.351	0.467	0.584
6	0.214	0.321	0.428	0.535
6.5	0.198	0.297	0.395	0.494
7	0.184	0.276	0.367	0.459
7.5	0.172	0.257	0.343	0.428
8	0.161	0.241	0.321	0.402
9	0.143	0.214	0.286	0.357
10	0.129	0.193	0.257	0.321
12	0.107	0.161	0.214	0.268
Rate / Square	3.83	5.74	7.65	9.56

7.4 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.247	0.371	0.494	0.617
6	0.227	0.340	0.453	0.566
6.5	0.209	0.314	0.418	0.522
7	0.194	0.291	0.388	0.485
7.5	0.181	0.272	0.362	0.453
8	0.170	0.255	0.340	0.424
9	0.151	0.227	0.302	0.377
10	0.136	0.204	0.272	0.340
12	0.113	0.170	0.226	0.283
Rate / Square	3.83	5.74	7.65	9.56

7.83 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.262	0.392	0.523	0.653
6	0.240	0.360	0.479	0.599
6.5	0.221	0.332	0.442	0.553
7	0.206	0.308	0.411	0.513
7.5	0.192	0.288	0.383	0.479
8	0.180	0.270	0.359	0.449
9	0.160	0.240	0.319	0.399
10	0.144	0.216	0.288	0.359
12	0.120	0.180	0.240	0.299
Rate / Square	3.83	5.74	7.65	9.56

8 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.267	0.401	0.534	0.667
6	0.245	0.367	0.490	0.612
6.5	0.226	0.339	0.452	0.565
7	0.210	0.315	0.420	0.524
7.5	0.196	0.294	0.392	0.489
8	0.184	0.276	0.367	0.459
9	0.163	0.245	0.326	0.408
10	0.147	0.220	0.294	0.367
12	0.123	0.184	0.245	0.306
Rate / Square	3.83	5.74	7.65	9.56

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8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.274	0.411	0.547	0.684
6	0.251	0.377	0.502	0.627
6.5	0.232	0.348	0.463	0.579
7	0.215	0.323	0.430	0.538
7.5	0.201	0.301	0.401	0.502
8	0.188	0.282	0.376	0.470
9	0.167	0.251	0.335	0.418
10	0.151	0.226	0.301	0.376
12	0.126	0.188	0.251	0.314
Rate / Square	3.83	5.74	7.65	9.56

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.277	0.416	0.554	0.692
6	0.254	0.381	0.508	0.635
6.5	0.235	0.352	0.469	0.586
7	0.218	0.327	0.435	0.544
7.5	0.203	0.305	0.406	0.508
8	0.191	0.286	0.381	0.476
9	0.170	0.254	0.339	0.423
10	0.153	0.229	0.305	0.381
12	0.127	0.191	0.254	0.317
Rate / Square	3.83	5.74	7.65	9.56

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.281	0.421	0.561	0.701
6	0.257	0.386	0.514	0.642
6.5	0.238	0.356	0.475	0.593
7	0.221	0.331	0.441	0.551
7.5	0.206	0.309	0.411	0.514
8	0.193	0.289	0.386	0.482
9	0.172	0.257	0.343	0.428
10	0.154	0.231	0.308	0.385
12	0.129	0.193	0.257	0.321
Rate / Square	3.83	5.74	7.65	9.56

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.284	0.426	0.567	0.709
6	0.260	0.390	0.520	0.650
6.5	0.240	0.360	0.480	0.600
7	0.223	0.335	0.446	0.557
7.5	0.208	0.312	0.416	0.520
8	0.195	0.293	0.390	0.488
9	0.174	0.260	0.347	0.433
10	0.156	0.234	0.312	0.390
12	0.130	0.195	0.260	0.325
Rate / Square	3.83	5.74	7.65	9.56

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.287	0.431	0.574	0.718
6	0.264	0.395	0.526	0.658
6.5	0.243	0.365	0.486	0.607
7	0.226	0.338	0.451	0.564
7.5	0.211	0.316	0.421	0.526
8	0.198	0.296	0.395	0.493
9	0.176	0.263	0.351	0.438
10	0.158	0.237	0.316	0.395
12	0.132	0.197	0.263	0.329
Rate / Square	3.83	5.74	7.65	9.56

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.292	0.438	0.584	0.730
6	0.268	0.402	0.536	0.669
6.5	0.247	0.371	0.494	0.618
7	0.230	0.344	0.459	0.574
7.5	0.214	0.321	0.428	0.535
8	0.201	0.301	0.402	0.502
9	0.179	0.268	0.357	0.446
10	0.161	0.241	0.321	0.402
12	0.134	0.201	0.268	0.335
Rate / Square	3.83	5.74	7.65	9.56

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8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.294	0.441	0.588	0.734
6	0.270	0.404	0.539	0.673
6.5	0.249	0.373	0.497	0.621
7	0.231	0.346	0.462	0.577
7.5	0.216	0.323	0.431	0.538
8	0.202	0.303	0.404	0.505
9	0.180	0.269	0.359	0.449
10	0.162	0.242	0.323	0.404
12	0.135	0.202	0.269	0.337
Rate / Square	3.83	5.74	7.65	9.56

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.297	0.446	0.594	0.743
6	0.273	0.409	0.545	0.681
6.5	0.252	0.377	0.503	0.628
7	0.234	0.350	0.467	0.583
7.5	0.218	0.327	0.436	0.545
8	0.205	0.307	0.409	0.511
9	0.182	0.272	0.363	0.454
10	0.164	0.245	0.327	0.408
12	0.136	0.204	0.272	0.340
Rate / Square	3.83	5.74	7.65	9.56

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.301	0.451	0.601	0.751
6	0.276	0.413	0.551	0.688
6.5	0.255	0.381	0.508	0.635
7	0.236	0.354	0.472	0.590
7.5	0.221	0.331	0.441	0.551
8	0.207	0.310	0.413	0.516
9	0.184	0.276	0.367	0.459
10	0.165	0.248	0.330	0.413
12	0.138	0.207	0.275	0.344
Rate / Square	3.83	5.74	7.65	9.56

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.311	0.466	0.621	0.776
6	0.285	0.427	0.569	0.711
6.5	0.263	0.394	0.525	0.657
7	0.244	0.366	0.488	0.610
7.5	0.228	0.342	0.455	0.569
8	0.214	0.320	0.427	0.533
9	0.190	0.285	0.379	0.474
10	0.171	0.256	0.341	0.427
12	0.142	0.214	0.285	0.356
Rate / Square	3.83	5.74	7.65	9.56

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.318	0.476	0.634	0.793
6	0.291	0.436	0.581	0.727
6.5	0.269	0.403	0.537	0.671
7	0.249	0.374	0.498	0.623
7.5	0.233	0.349	0.465	0.581
8	0.218	0.327	0.436	0.545
9	0.194	0.291	0.388	0.484
10	0.175	0.262	0.349	0.436
12	0.146	0.218	0.291	0.363
Rate / Square	3.83	5.74	7.65	9.56

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.321	0.481	0.641	0.801
6	0.294	0.441	0.588	0.734
6.5	0.272	0.407	0.542	0.678
7	0.252	0.378	0.504	0.629
7.5	0.235	0.353	0.470	0.587
8	0.221	0.331	0.441	0.551
9	0.196	0.294	0.392	0.489
10	0.176	0.264	0.353	0.441
12	0.147	0.220	0.294	0.367
Rate / Square	3.83	5.74	7.65	9.56

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9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.331	0.496	0.661	0.826
6	0.303	0.455	0.606	0.757
6.5	0.280	0.420	0.559	0.699
7	0.260	0.390	0.519	0.649
7.5	0.243	0.364	0.485	0.606
8	0.228	0.341	0.454	0.568
9	0.202	0.303	0.404	0.505
10	0.182	0.273	0.364	0.454
12	0.152	0.227	0.303	0.379
Rate / Square	3.83	5.74	7.65	9.56

10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.334	0.501	0.668	0.834
6	0.306	0.459	0.612	0.765
6.5	0.283	0.424	0.565	0.706
7	0.263	0.394	0.525	0.656
7.5	0.245	0.367	0.490	0.612
8	0.230	0.344	0.459	0.574
9	0.204	0.306	0.408	0.510
10	0.184	0.276	0.367	0.459
12	0.153	0.230	0.306	0.382
Rate / Square	3.83	5.74	7.65	9.56

10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.351	0.526	0.701	0.876
6	0.322	0.482	0.643	0.803
6.5	0.297	0.445	0.593	0.741
7	0.276	0.413	0.551	0.688
7.5	0.257	0.386	0.514	0.642
8	0.241	0.362	0.482	0.602
9	0.214	0.321	0.428	0.535
10	0.193	0.289	0.386	0.482
12	0.161	0.241	0.321	0.402
Rate / Square	3.83	5.74	7.65	9.56

11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.368	0.551	0.734	0.918
6	0.337	0.505	0.673	0.841
6.5	0.311	0.466	0.621	0.777
7	0.289	0.433	0.577	0.721
7.5	0.270	0.404	0.539	0.673
8	0.253	0.379	0.505	0.631
9	0.225	0.337	0.449	0.561
10	0.202	0.303	0.404	0.505
12	0.169	0.253	0.337	0.421
Rate / Square	3.83	5.74	7.65	9.56

11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.376	0.564	0.751	0.939
6	0.345	0.517	0.689	0.860
6.5	0.318	0.477	0.636	0.794
7	0.295	0.443	0.590	0.737
7.5	0.276	0.413	0.551	0.688
8	0.259	0.387	0.516	0.645
9	0.230	0.344	0.459	0.574
10	0.207	0.310	0.413	0.516
12	0.172	0.258	0.344	0.430
Rate / Square	3.83	5.74	7.65	9.56

11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.384	0.576	0.768	0.959
6	0.352	0.528	0.704	0.880
6.5	0.325	0.487	0.650	0.812
7	0.302	0.453	0.603	0.754
7.5	0.282	0.422	0.563	0.704
8	0.264	0.396	0.528	0.660
9	0.235	0.352	0.469	0.586
10	0.211	0.317	0.422	0.528
12	0.176	0.264	0.352	0.440
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12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.401	0.601	0.801	1.001
6	0.368	0.551	0.734	0.918
6.5	0.339	0.509	0.678	0.847
7	0.315	0.472	0.629	0.787
7.5	0.294	0.441	0.588	0.734
8	0.276	0.413	0.551	0.688
9	0.245	0.367	0.490	0.612
10	0.221	0.331	0.441	0.551
12	0.184	0.276	0.367	0.459
Rate / Square	3.83	5.74	7.65	9.56

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.408	0.611	0.815	1.018
6	0.374	0.560	0.747	0.933
6.5	0.345	0.517	0.689	0.861
7	0.320	0.480	0.640	0.800
7.5	0.299	0.448	0.597	0.746
8	0.280	0.420	0.560	0.700
9	0.249	0.373	0.498	0.622
10	0.224	0.336	0.448	0.560
12	0.187	0.280	0.373	0.467
Rate / Square	3.83	5.74	7.65	9.56

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.414	0.621	0.828	1.035
6	0.380	0.569	0.759	0.948
6.5	0.351	0.526	0.701	0.875
7	0.326	0.488	0.650	0.813
7.5	0.304	0.456	0.607	0.759
8	0.285	0.427	0.569	0.711
9	0.253	0.380	0.506	0.632
10	0.228	0.342	0.455	0.569
12	0.190	0.285	0.379	0.474
Rate / Square	3.83	5.74	7.65	9.56

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.415	0.622	0.829	1.035
6	0.380	0.570	0.759	0.949
6.5	0.351	0.526	0.701	0.876
7	0.326	0.488	0.651	0.814
7.5	0.304	0.456	0.608	0.759
8	0.285	0.427	0.570	0.712
9	0.253	0.380	0.506	0.633
10	0.228	0.342	0.456	0.569
12	0.190	0.285	0.380	0.475
Rate / Square	3.83	5.74	7.65	9.56

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.418	0.626	0.835	1.043
6	0.383	0.574	0.765	0.956
6.5	0.354	0.530	0.706	0.882
7	0.328	0.492	0.656	0.819
7.5	0.306	0.459	0.612	0.765
8	0.287	0.431	0.574	0.717
9	0.255	0.383	0.510	0.637
10	0.230	0.344	0.459	0.574
12	0.192	0.287	0.383	0.478
Rate / Square	3.83	5.74	7.65	9.56

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.435	0.651	0.868	1.085
6	0.398	0.597	0.796	0.994
6.5	0.368	0.551	0.734	0.918
7	0.341	0.512	0.682	0.852
7.5	0.319	0.478	0.636	0.795
8	0.299	0.448	0.597	0.746
9	0.266	0.398	0.530	0.663
10	0.239	0.358	0.477	0.597
12	0.199	0.298	0.398	0.497
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13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.451	0.676	0.901	1.126
6	0.414	0.620	0.826	1.032
6.5	0.382	0.572	0.763	0.953
7	0.355	0.531	0.708	0.885
7.5	0.331	0.496	0.661	0.826
8	0.310	0.465	0.620	0.774
9	0.276	0.413	0.551	0.688
10	0.248	0.372	0.496	0.619
12	0.207	0.310	0.413	0.516
Rate / Square	3.83	5.74	7.65	9.56

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.468	0.701	0.935	1.168
6	0.429	0.643	0.857	1.071
6.5	0.396	0.593	0.791	0.988
7	0.368	0.551	0.734	0.918
7.5	0.343	0.514	0.685	0.857
8	0.322	0.482	0.643	0.803
9	0.286	0.429	0.571	0.714
10	0.257	0.386	0.514	0.642
12	0.214	0.321	0.428	0.535
Rate / Square	3.83	5.74	7.65	9.56

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.485	0.726	0.968	1.210
6	0.444	0.666	0.887	1.109
6.5	0.410	0.615	0.819	1.024
7	0.381	0.571	0.761	0.951
7.5	0.355	0.533	0.710	0.887
8	0.333	0.499	0.666	0.832
9	0.296	0.444	0.592	0.739
10	0.267	0.400	0.532	0.665
12	0.222	0.333	0.444	0.554
Rate / Square	3.83	5.74	7.65	9.56

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.501	0.751	1.001	1.251
6	0.460	0.689	0.918	1.147
6.5	0.424	0.636	0.847	1.059
7	0.394	0.590	0.787	0.983
7.5	0.368	0.551	0.734	0.918
8	0.345	0.517	0.689	0.860
9	0.306	0.459	0.612	0.765
10	0.276	0.413	0.551	0.688
12	0.230	0.344	0.459	0.574
Rate / Square	3.83	5.74	7.65	9.56

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.552	0.827	1.102	1.377
6	0.506	0.758	1.010	1.262
6.5	0.467	0.699	0.932	1.165
7	0.433	0.649	0.866	1.082
7.5	0.404	0.606	0.808	1.010
8	0.379	0.568	0.757	0.946
9	0.337	0.505	0.673	0.841
10	0.303	0.455	0.606	0.757
12	0.253	0.379	0.505	0.631
Rate / Square	3.83	5.74	7.65	9.56

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.568	0.852	1.135	1.418
6	0.521	0.781	1.040	1.300
6.5	0.481	0.721	0.960	1.200
7	0.446	0.669	0.892	1.114
7.5	0.417	0.625	0.832	1.040
8	0.391	0.585	0.780	0.975
9	0.347	0.520	0.694	0.867
10	0.313	0.468	0.624	0.780
12	0.260	0.390	0.520	0.650
Rate / Square	3.83	5.74	7.65	9.56

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18 Em Column					20 Em Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
5.5	0.602	0.902	1.202	1.502	5.5	0.669	1.002	1.335	1.669
6	0.552	0.827	1.102	1.377	6	0.613	0.918	1.224	1.530
6.5	0.509	0.763	1.017	1.271	6.5	0.566	0.848	1.130	1.412
7	0.473	0.708	0.944	1.180	7	0.525	0.787	1.049	1.311
7.5	0.441	0.661	0.881	1.101	7.5	0.490	0.735	0.979	1.224
8	0.414	0.620	0.826	1.032	8	0.460	0.689	0.918	1.147
9	0.368	0.551	0.734	0.918	9	0.409	0.612	0.816	1.020
10	0.331	0.496	0.661	0.826	10	0.368	0.551	0.734	0.918
12	0.276	0.413	0.551	0.688	12	0.306	0.459	0.612	0.765
Rate / Square	3.83	5.74	7.65	9.56	Rate / Square	3.83	5.74	7.65	9.56